

**In the Specification:**

Please amend paragraphs [0012], [0019], and [0032] of the application in the following manner:

[0012] The aluminum oxide layer 105 is a kind of  $\text{Al}_x\text{O}_y$  layer (e.g.,  $\text{Al}_2\text{O}_3$  layer) formed on the aluminum layer 104. The  ~~$\text{Al}_x\text{O}_y$~~   $\text{Al}_x\text{O}_y$  layer is formed by performing a plasma treatment to the aluminum layer 104 using  $\text{N}_2\text{O}$  or  $\text{O}_2$  gas and annealing the treated layer in an atmosphere of inert gas, such as Ar or He, or of gas, such as  $\text{N}_2\text{O}$ ,  $\text{O}_2$ ,  $\text{N}_2$  or  $\text{H}_2$ , etc. at a low temperature of, for example, 200 to 400°C for 10 to 100 minutes.

[0019] After the aluminum oxide layer 105 is formed, the aluminum oxide layer 105 is annealed in an atmosphere of inert gas, such as Ar or He, or in an atmosphere of gas, such as  $\text{N}_2\text{O}$ ,  $\text{O}_2$ ,  $\text{N}_2$ ,  $\text{H}_2$ , etc. at a low temperature of, for example, 200 to 400°C for 10 to 100 minutes by a rapid thermal process or a heat treatment using a conventional furnace. Accordingly, the aluminum oxide layer 105 is formed into a stress-relief layer 105.

[0032] Preferably, the annealing of the aluminum oxide layer is performed in an atmosphere of inert gas, such as Ar or He, or of a non-inert gas, such as, for example,  $\text{N}_2\text{O}$ ,  $\text{O}_2$ ,  $\text{N}_2$ ,  $\text{H}_2$ , or a mixture thereof.